

OFFICIAL GAZETTE

GOVERNMENT OF GOA

PUBLISHED BY AUTHORITY

EXTRAORDINARY

GOVERNMENT OF GOA

Department of Finance
Revenue & Control Division

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Notification

38/1/2017-Fin(R&C)(226)/393

In exercise of the powers conferred by section 146 of the Goa Goods and Services Tax Act, 2017 (Goa Act 4 of 2017), the Government of Goa, on the recommendations of the Council, hereby makes the following amendments in the Government notification No. 38/1/2017-Fin(R&C)(47)/429 dated the 31st January, 2018, published in the Official Gazette, Extraordinary No. 2, Series I No. 44 dated the 5th February, 2018, namely:—

In the said notification, in paragraph 1, for the words “furnishing of returns and computation and settlement of integrated tax”, the following shall be substituted, namely:—

“furnishing of returns and computation and settlement of integrated tax and save as otherwise provided in the notification number 38/1/2017-Fin(R&C)(120), dated 1st January, 2020, all functions provided under the Goa Goods and Services Tax Rules, 2017.”.

2. This notification shall be deemed to have come into force with effect from the 22nd day of June, 2017.

By order and in the name of the Governor of Goa.

Pranab G. Bhat, Under Secretary, Finance (R&C).

Porvorim, 7th June, 2022.

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Notification

38/1/2017-Fin(R&C)(227)/394

In exercise of the powers conferred by subsection (3) of section 50 of the Goa Goods and Services Tax Act, 2017 (Goa Act 4 of 2017), the Government of Goa, on the recommendations of the Council, hereby makes the following amendments in the Government Notification No. 38/1/2017-Fin(R&C)(8) dated the 30th June, 2017, published in the Official Gazette, Extraordinary No. 3, Series I No. 13 dated the 30th June, 2017, namely:—

In the said notification, in the Table, against serial number 2, in column (3), for the figures “24”, the figures “18” shall be substituted.

2. This notification shall be deemed to have come into force with effect from the 1st day of July, 2017.

By order and in the name of the Governor of Goa.

Pranab G. Bhat, Under Secretary, Finance (R&C).

Porvorim, 7th June, 2022.

Notification

38/1/2017-Fin(R&C)(02A/2022-Rate)/395

In exercise of the powers conferred by sub-section (1) of section 9 of the Goa Goods and Services Tax Act, 2017 (Goa Act 4 of 2017), notwithstanding anything contained in the Government Notification No. 38/1/2017-Fin(R&C)(1/2017-Rate) dated 30th June, 2017, published in the Official Gazette, Extraordinary No. 3, Series I No. 13 dated 30th June, 2017, the Government of Goa, on the recommendations of the Council, hereby exempts the supplies of unintended waste generated during the production of fish meal (falling under heading 2301), except for fish oil, during the period commencing from the 1st day of July, 2017 and ending with the 30th day of September, 2019 (both days inclusive).

(2) No refund shall be made of all such tax which has been collected, but which would

not have been so collected, had paragraph (1) been in force at all material times.

By order and in the name of the Governor of Goa.

Pranab G. Bhat, Under Secretary, Finance (R&C).

Porvorim, 7th June, 2022.

Notification

38/1/2017-Fin(R&C)(02B/2022-Rate)/396

In exercise of the powers conferred by sub-section (2) of section 7 of the Goa Goods and Services Tax Act, 2017 (Goa Act 4 of 2017), the Government of Goa, on the recommendations of the Council, hereby notifies that Notification No. 38/1/2017-Fin(R&C)(25/2019-Rate) dated 01-10-2019, published in Official Gazette, Extraordinary, Series I No. 26 dated 01-10-2019 shall be deemed to have, and always to have, for all purposes, come into force on and from the 1st day of July, 2017.

(2) No refund shall be made of all such tax which has been collected, but which would not have been so collected, had above notification been in force at all material times.

By order and in the name of the Governor of Goa.

Pranab G. Bhat, Under Secretary, Finance (R&C).

Porvorim, 7th June, 2022.

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Printed and Published by the Director, Printing & Stationery,
Government Printing Press,
Mahatma Gandhi Road, Panaji-Goa 403 001.

PRICE – Rs. 2.00

PRINTED AT THE GOVERNMENT PRINTING PRESS, PANAJI-GOA—73/150—6/2022.